

103^D CONGRESS
1ST SESSION

H. R. 3209

For the relief of Kevin and Nancy Weiss.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 30, 1993

Mr. GINGRICH introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

For the relief of Kevin and Nancy Weiss.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. ROLLOVER OF GAIN ON SALE OF PRINCIPAL**
4 **RESIDENCE.**

5 (a) IN GENERAL.—For purposes of applying section
6 1034 of the Internal Revenue Code of 1986 (relating to
7 rollover of gain on sale of principal residence) with respect
8 to the residence sold by Kevin and Nancy Weiss on No-
9 vember 2, 1987, in Ridgefield, Connecticut, the residence
10 purchased by Kevin and Nancy Weiss on November 15,
11 1989, in Atlanta, Georgia, shall be treated as purchased

1 within 2 years after the date of the sale of such Ridgefield,
2 Connecticut, residence.

3 (b) If refund or credit of any overpayment of tax re-
4 sulting from the application of subsection (a) is prevented
5 at any time before the close of the 1-year period beginning
6 on the date of the enactment of this Act by the operation
7 of any law or rule of law (including res judicata), refund
8 or credit of such overpayment (to the extent attributable
9 to the application of subsection (a)) may, nevertheless, be
10 made or allowed if claim therefor is filed before the close
11 of such 1-year period.

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